



Measure #: 2026-041

TOWN COUNCIL MEASURE SUBMITTAL

Date: 1/26/2026

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Authorization of Environmental Remediation Tax Relief Agreements - Adoption of the Brownfields Tax Abatement Agreements Bylaw

Signed: _____

Digitally signed by Michael D. Borg
DN: cn=Michael D. Borg, o=North Attleborough,
email=mborg@nattleboro.com, c=US
Reason: I am the author of this document
Date: 2026.01.26 12:53:40 -0500

PURPOSE AND JUSTIFICATION:

The purpose of this measure, as authorized the Town Council of North Attleborough acceptance under Massachusetts General Law Chapter 59, Section 59A, is to establish a local bylaw and process for negotiating Brownfields Tax Abatement Agreements for qualifying contaminated commercial and industrial properties.

North Attleborough contains properties where the presence or potential presence of oil or hazardous material contamination has discouraged private investment and delayed redevelopment. These sites often remain underutilized or vacant, contribute limited economic value, and can present environmental and public health concerns. The cost of environmental assessment and remediation can be a significant barrier for “innocent owners” or prospective purchasers who were not responsible for the contamination.

Adoption of the Brownfields Tax Abatement Agreements Bylaw will:

- ” Encourage the cleanup and productive reuse of contaminated properties
- ” Reduce environmental and public health risks associated with legacy industrial sites
- ” Return underperforming parcels to the tax rolls and support long term growth in the commercial and industrial tax base
- ” Support job creation, private investment, and potential housing or mixed use redevelopment
- ” Provide a structured, transparent, and Council-approved process rather than ad hoc negotiations

This bylaw balances environmental responsibility with fiscal stewardship. It does not forgive taxes broadly or without conditions. It creates a controlled mechanism for the Town to leverage tax restructuring as an incentive tied directly to environmental remediation, compliance with state law.

SPECIAL REQUIREMENTS: This Measure Requires Two Readings and a Public Hearing

ATTACHMENTS: NA 59 & 59A Bylaw, NA Tax Abatement Agreement, & Policy Letter 010- Brownfiles

REFER TO SUB-COMMITTEE: This Measure has already been referred & discussed at Bylaw

Town of North Attleborough

Proposed Bylaw – Tax Abatement Agreements for Contaminated Commercial and Industrial Properties

(Pursuant to M.G.L. Chapter 59, Section 59A)

1. Purpose

The purpose of this bylaw is to establish a process for negotiating, reviewing, and approving agreements between the Town of North Attleborough and eligible persons, as defined in M.G.L. c. 21E, §2, for the abatement of outstanding real estate taxes, interest, and costs on sites or portions of sites where a release of oil or hazardous materials has occurred.

This bylaw promotes environmental cleanup, redevelopment, and the return of contaminated properties to productive use.

2. Applicability

This bylaw applies only to properties that meet all of the following conditions:

- a. The property has experienced a documented release of oil or hazardous materials as defined under M.G.L. c. 21E;
- b. The property is zoned for commercial or industrial use;
- c. The property owner is an eligible person as defined under M.G.L. c. 21E, §2; and
- d. The Town Council has accepted M.G.L. c. 59, §59A by majority vote.

3. Authority

This bylaw is adopted pursuant to M.G.L. c. 59, §59A, which authorizes municipalities to enter into agreements with eligible persons for the abatement of outstanding real estate taxes, interest, and associated costs for qualifying contaminated properties.

4. Application Process

a. Initial Application

- i. Any eligible person seeking an agreement under this bylaw shall submit a written application to the Town Manager, including:
- ii. A description of the property, including address, parcel number, and zoning classification;
- iii. Documentation of the release of oil or hazardous materials;
- iv. Evidence supporting eligibility under M.G.L. c. 21E, §2;
- v. A summary of environmental response actions completed or proposed;
- vi. The amount of outstanding real estate taxes, interest, and costs; and
- vii. A proposed schedule for repayment or abatement.

b. Review

The Town Manager shall coordinate review of the application with:

- i. Department of Public Works
- ii. Health Department
- iii. Building Department
- iv. Treasurer/Collector
- v. Town Assessor
- vi. Town Attorney (as needed)
- vii. Any Department as needed or determined by the Town Manager

The Town Manager may request additional information from the applicant at any time.

5. Negotiation of Agreement

The Town Manager, in consultation with relevant departments, shall negotiate the terms of a proposed agreement with the applicant. The agreement may include, but is not limited to:

- a. The total amount outstanding;
- b. The percentage of interest to accrue, if applicable;
- c. Monthly repayment amounts and schedule;
- d. Inception and final payment dates;
- e. Late penalties or enforcement provisions;
- f. Requirements for continued environmental cleanup;
- g. Any additional contractual obligations deemed necessary by the Town.
- h. Terms shall be set at the discretion of the Town, consistent with M.G.L. c. 59, §59A.

6. Approval of Agreement

- a. Recommendation. Upon completion of negotiations, the Town Manager shall forward the proposed agreement to the Town Council with a recommendation for approval or denial.
- b. Town Council Action
 - i. The Town Council shall review, deliberate, and vote to approve, amend, or deny the agreement pursuant to the Town Council rules and the assistance of the relevant subcommittees.
 - ii. A majority vote of the Town Council is required for approval.
- c. Execution of Agreement
 - i. Upon Town Council approval:
 - ii. The agreement shall be signed by the Town Manager and the property owner;
 - iii. The agreement shall be notarized;
 - iv. The Town Clerk shall attest to the agreement;
 - v. Copies shall be provided to:
 1. Massachusetts Department of Environmental Protection
 2. U.S. Environmental Protection Agency
 3. Town Council
 4. Property owner

7. Compliance and Enforcement

- a. Failure of the property owner to comply with the terms of the agreement shall constitute default and may result in:
 - i. Termination of the agreement,
 - ii. Reinstatement of full outstanding taxes, interest, and costs, and
 - iii. Any other remedies available to the Town.
- b. The Town Manager shall monitor compliance and report significant issues to the Town Council.

8. Severability

If any section or provision of this bylaw is found to be invalid, such invalidity shall not affect the remaining provisions, which shall continue in full force and effect.

9. Effective Date

This bylaw shall take effect upon approval by Town Council, certification by the Town Clerk, and any required posting and publication under the Town Charter and General Laws.



Town of North Attleborough, Massachusetts

TBD

MEMORANDUM FOR RECORD

SUBJECT: Policy Letter 010 – Brownfields Tax Abatement Under MGL c. 59, §59A

1. Purpose

This policy establishes internal guidelines and administrative procedures for reviewing, evaluating, negotiating, and recommending tax abatement agreements under M.G.L. Chapter 59, Section 59A.

This policy supports the Town's goal of encouraging the environmental cleanup and redevelopment of contaminated commercial and industrial properties while ensuring the Town's financial interests are adequately protected.

This policy does not supersede the bylaw adopted by the Town Council nor the statutory authority granted under M.G.L. c. 59, §59A.

2. Scope

This policy applies to all applications submitted under the Town of North Attleborough's bylaw adopted pursuant to M.G.L. c. 59, §59A.

It governs the administrative process conducted by the Town Manager and relevant departments prior to making a recommendation to the Town Council.

3. Eligibility Criteria

To be eligible for consideration under this policy, a property must meet the requirements of M.G.L. c. 59, §59A:

1. The property must have had a documented release of oil or hazardous materials as defined by M.G.L. c. 21E;
2. The property must be zoned commercial or industrial;
3. The applicant must be an eligible person as defined by M.G.L. c. 21E, §2;
4. The applicant must demonstrate active or proposed environmental response actions consistent with the Massachusetts Contingency Plan (MCP).

MEMORANDUM FOR RECORD

SUBJECT: Policy Letter 010 – Brownfields Tax Abatement Under MGL c. 59, §59A

Eligibility for consideration does not guarantee approval.

4. Application Requirements

Applicants must submit a complete written application that includes:

1. Property Information
 - a. Address, parcel ID, zoning classification
 - b. Site plan or locus map
2. Environmental Documentation
 - a. Evidence of the release (21E documentation, LSP reports, RTN number)
 - b. Summary of remediation completed to date
 - c. Planned remediation activities and schedule
3. Financial Information
 - a. Outstanding real estate taxes, interest, and costs
 - b. Requested abatement or repayment structure
 - c. Financial capacity to complete cleanup and redevelopment
 - d. Any other municipal debts owed
4. Redevelopment Narrative
 - a. Proposed redevelopment or reuse
 - b. Expected community and economic benefits
5. Statement of Eligibility under M.G.L. c. 21E, §2.

Applications deemed incomplete will be returned for revision.

5. Administrative review Process

Upon receipt of a complete application, the Town Manager will coordinate a multi-department review. Typical review includes:

1. **Assessor** – verification of assessments and general property information
2. **Treasurer/Collector** – verification of all municipal debts and payment history
3. **Building Department** – zoning compliance and redevelopment feasibility
4. **Health Department** – 21E/MCP documentation review
5. **Department of Public Works** – infrastructure and impact review
6. **Town Attorney** – legal review of documentation and eligibility
7. Additional departments may be consulted as needed.

MEMORANDUM FOR RECORD

SUBJECT: Policy Letter 010 – Brownfields Tax Abatement Under MGL c. 59, §59A

6. Negotiations Guidelines

The Town Manager is authorized to negotiate the terms of the agreement under the following general guidelines:

1. **Maximum Flexibility.** No fixed maximum or minimum abatement amounts are required. Terms should be tailored to the specific property, contamination severity, and redevelopment potential.
2. **Recommended Considerations.** The Town Manager may consider the following factors:
 - a. Severity and cost of environmental contamination
 - b. Necessity of municipal relief to allow cleanup or redevelopment
 - c. Economic and community benefit of the proposed reuse
 - d. Applicant's financial capacity and history of compliance
 - e. Degree of existing environmental risk to public health
 - f. Municipal risk exposure and likelihood of project completion
3. **Cleanup Milestones.** The Town may require cleanup milestones as conditions for abatement or repayment relief, such as:
 - a. MCP Phase II completion
 - b. Remedy Operation Status (ROS)
 - c. Permanent or temporary solutions
 - d. DEP compliance confirmations
4. **Clawback Provisions.** Agreements will include provisions allowing the Town to reinstate taxes, interest, and costs if:
 - a. Cleanup ceases or fails
 - b. Redevelopment commitments are not met
 - c. The applicant defaults on payments
 - d. Violations of contract terms occur
5. **Length of Terms.** The policy recommends repayment/abatement terms generally not exceeding **10 years**, unless the Town Manager determines an extended schedule is necessary to achieve environmental or redevelopment goals.

7. Recommendation to the Town Council

Upon completion of negotiation and departmental review:

1. The Town Manager will prepare a written recommendation to the Town Council summarizing:
 - a. Site conditions
 - b. Environmental status
 - c. Financial considerations
 - d. Proposed agreement terms
 - e. Anticipated municipal benefits
2. The Town Council retains full statutory discretion to approve, amend, or deny the agreement.

MEMORANDUM FOR RECORD

SUBJECT: Policy Letter 010 – Brownfields Tax Abatement Under MGL c. 59, §59A

8. Execution and Filing

Upon Town Council approval:

1. The agreement must be signed by the Town Manager and the property owner
2. The agreement must be notarized
3. The Town Clerk must attest to the final document
4. Copies must be distributed to:
 - a. Massachusetts Department of Environmental Protection
 - b. U.S. Environmental Protection Agency
 - c. Town Council
 - d. Property owner

9. Monitoring and Compliance

The Town Manager will monitor compliance with:

1. Cleanup benchmarks
2. Payment schedules
3. Reporting requirements

Significant non-compliance shall be reported to the Town Council with recommended action.

10. Amendments

This policy may be amended, replaced, or revoked at any time by the Town Manager.

11. The point of contact for this policy is the undersigned at mborg@nattleboro.com or by telephone at (508) 699-0100.

MICHAEL D. BORG
Town Manager
North Attleborough, MA

TOWN OF NORTH ATTLEBOROUGH

TAX ABATEMENT AGREEMENT

Pursuant to M.G.L. c. 59, §59A

This **Tax Abatement Agreement** (“Agreement”) is made and entered into on this ____ day of _____, **20**, by and between the **Town of North Attleborough**, a municipal corporation with a principal office at 43 South Washington Street, North Attleborough, MA 02760 (“Town”), and:

Property Owner / Eligible Person:

Name: _____
Entity (if applicable): _____
Address: _____
Mailing Address (if different): _____
Telephone: _____ Email: _____

The Town and the Property Owner shall collectively be referred to as the “Parties.”

1. Authority

This Agreement is executed pursuant to the authority granted to the Town under **M.G.L. c. 59, §59A** and the **Town of North Attleborough Bylaw** adopted under that provision.

2. Property Description

This Agreement applies solely to the following property (“the Property”):

- Address: _____
- Parcel ID: _____
- Zoning District: _____
- Registry of Deeds Book/Page: _____
- Registry Plan Reference: _____

The Property is zoned for **commercial or industrial use**, as required by statute.

3. Environmental Condition

The Parties acknowledge:

1. A release or threat of release of **oil or hazardous material** has occurred at or from the Property;
2. The Property is subject to investigation and/or cleanup activities under **M.G.L. c. 21E** and the **Massachusetts Contingency Plan (MCP)**;
3. The Owner is an **eligible person** as defined under M.G.L. c. 21E, §2.

DEP Release Tracking Number (RTN): _____

4. Outstanding Taxes, Interest & Costs

As of _____, 20, the following amounts are outstanding on the Property:

- Base Real Estate Taxes: \$ _____
- Accrued Interest: \$ _____
- Penalties / Fees: \$ _____
- Other Costs (if any): \$ _____

Total Outstanding Amount: \$ _____

The Treasurer/Collector shall certify this amount on Exhibit A attached to this Agreement.

5. Purpose of Agreement

The purpose of this Agreement is to support the continued environmental cleanup, mitigation, and redevelopment of the Property by establishing a defined process for repayment, abatement, or modification of outstanding municipal real estate tax obligations consistent with M.G.L. c. 59, §59A.

6. Terms of Repayment / Abatement

The Parties agree to the following terms:

6.1 Amount to be Paid or Abated

- Amount to be paid by Owner: \$ _____
- Amount to be abated (if any): \$ _____

6.2 Interest to Accrue (if applicable)

- Interest Rate: _____ % per annum
- Interest Start Date: _____

6.3 Payment Schedule

- Monthly Payment Amount: \$ _____
- First Payment Date: _____
- Final Payment Date: _____

6.4 Method of Payment

Payments shall be made to the **Town of North Attleborough – Treasurer/Collector's Office** by the due dates stated above.

7. Cleanup Milestones (if applicable)

The Owner agrees to meet the following cleanup milestones under the MCP:

Milestone	Deadline	Documentation Required
Phase II Completion	_____	LSP Report
Remedy Operation Status	_____	LSP Certification
Permanent/Temporary Solution	_____	RAO Statement
Other:	_____	_____

Failure to meet milestones may be grounds for default (See Section 10).

8. Reporting Requirements

The Owner shall provide the Town with:

- Quarterly environmental progress reports
- DEP submittals relating to the RTN
- Updated redevelopment schedules (if applicable)
- Any material changes to ownership or site conditions

Reports shall be submitted to the **Town Manager**.

9. Use and Redevelopment Commitments (Optional)

The Owner commits to the following redevelopment or reuse actions, if applicable:

These commitments are material to the Town's approval of this Agreement.

10. Default

The Owner shall be in default if:

1. Payments are missed for more than 30 days;
2. Cleanup milestones are not met;
3. Required reports are not submitted;
4. MCP compliance is not maintained;
5. False or misleading information was provided.

Upon default, the Town may:

- Terminate this Agreement;
- Reinstate all outstanding taxes, interest, and fees;
- Pursue all remedies available under law.

11. Amendment

This Agreement may be amended only:

- In writing,
- Signed by both Parties,
- Notarized,
- Attested by the Town Clerk.

12. Effective Date

This Agreement becomes effective:

- Upon approval by the Town Council,
- Execution by the Parties,
- Notarization and attestation by the Town Clerk.

13. Exhibits

- **Exhibit A:** Outstanding Tax Certificate (Treasurer/Collector)
- **Exhibit B:** Environmental Documentation (RTN summary, LSP letters)
- **Exhibit C:** Redevelopment Plan (if applicable)

SIGNATURES

TOWN OF NORTH ATTLEBOROUGH

By its Town Manager:

Michael D. Borg, Town Manager

Date: _____

PROPERTY OWNER / ELIGIBLE PERSON

Name: _____

Title (if applicable): _____

Date: _____

NOTARIZATION

COMMONWEALTH OF MASSACHUSETTS

County of _____

On this ___ day of _____, 20, before me, the undersigned notary public, personally appeared _____, proved to me through satisfactory evidence of identification, to be the person whose name is signed above, and acknowledged that he/she signed this document voluntarily for its stated purpose.

Notary Public: _____

My Commission Expires: _____

ATTESTATION BY TOWN CLERK

I hereby attest that this Agreement has been approved by the Town Council and properly executed under the authority of M.G.L. c. 59, §59A.

Town Clerk

Date: _____

DISTRIBUTION (Required by Statute)

A fully executed, notarized, and attested copy of this Agreement shall be provided to:

- Massachusetts Department of Environmental Protection
- U.S. Environmental Protection Agency
- Town Council
- Property Owner